

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 9TH JULY 2007 / 18TH ASHADHA 1929

WP(C).No. 21134 of 2007(N)

PETITIONER:

SRI.B. VIKRAMAN PILLAI,
PROPRIETOR, M/S. INDIA INSULATIONS, N.H.BYE PASS
ROAD, VYTILA, ERNAKULAM.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:

1. THE ASSISTANT COMMISSIONER (ASSMT)III,
COMMERCIAL TAXES, SPECIAL CIRCLE III, ERNAKULAM.
2. DY. COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.
3. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.
4. STATE OF KERALA,
REPRESENTED BY SECRETARY,TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09/07/2007, THE COURT ON 09/07/2007 DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.21134 of 2007
.....

Dated this the 9th day of July, 2007.

JUDGMENT

Since petitioner has filed appeals against sales tax assessments for 2002-2003, 2003-2004 and 2004-2005, there will be stay against recovery of arrears of tax sought to be recovered and due under the assessments till disposal of appeals on petitioner remitting one third of the demand within one month from now. No collection charges should be recovered from the petitioner for the payments voluntarily made by him. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms